

2011 DRAFTING REQUEST

Bill

Received: **09/22/2011**

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Patricia Strachota (608) 264-8486**

By/Representing: **Heather**

May Contact:

Drafter: **mshovers**

Subject: **Tax, Individual - dedct/sbtrct**
Tax, Individual - miscellaneous

Addl. Drafters: **jkreye**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Strachota@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Mini IRC update; exempt from taxation employer-provided health benefits to adult children of employees

Instructions:

See attached. Based on AB 213, with changes suggested by DOR

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 09/23/2011	wjackson 09/23/2011					State Tax
/1	pkahler 09/26/2011		phenry 09/23/2011		sbasford 09/23/2011 lparisi 09/26/2011	sbasford 09/23/2011 lparisi 09/26/2011	

FE Sent For:

*at intro
9-27-11*

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*make it retroactive
to 1/1/11*

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1? mshovers

11 wly 9/23

9/23

PH/RS

Ph

<END>

FE Sent For:

9/23/11

Shovers, Marc

From: Kelly, Scott
Sent: Thursday, September 22, 2011 3:42 PM
To: Shovers, Marc
Cc: Moore, Heather
Subject: FW: Imputed Income draft?

Marc – FYI...anything you can do. BTW, we'll want Assembly and Senate companions

From: Moore, Heather
Sent: Thursday, September 22, 2011 3:31 PM
To: Kelly, Scott
Cc: 'jculotta@wmc.org'; 'Melissa Duffy'
Subject: RE: Imputed Income draft?

Hi Scott,

We need this by tomorrow not later than 12pm. The Assembly is planning on pushing this through in committee early next week.

Heather Moore
Office of Pat Strachota
Office (608) 264-8486
Toll-Free (888) 534-0058

From: Kelly, Scott
Sent: Thursday, September 22, 2011 3:21 PM
To: Moore, Heather
Cc: 'jculotta@wmc.org'; 'Melissa Duffy'
Subject: FW: Imputed Income draft?

FYI

From: Shovers, Marc
Sent: Thursday, September 22, 2011 3:19 PM
To: Kelly, Scott
Subject: RE: Imputed Income draft?

Hi Scott:

Barring any emergencies, I think I'll be able to work on it tomorrow. It should go into editing either tomorrow or Monday.

Thanks.

Marc

From: Kelly, Scott
Sent: Thursday, September 22, 2011 8:47 AM
To: Shovers, Marc
Subject: Imputed Income draft?

Any idea when you'll be done? We

Scott Kelly
Senator Van Wanggaard
21st Senate District
(608)266-1832
scott.kelly@legis.wisconsin.gov



State of Wisconsin
2011 - 2012 LEGISLATURE



2974/

LRB-23144

MES&JK:ej:s:md

+Wlj

PMNR

2011 ASSEMBLY BILL 213

D-NOTE

NOW

August 2, 2011 - Introduced by Representatives DOYLE, SPANBAUER, HULSEY, VRUWINK, YOUNG, BERCEAU, SINICKI, STASKUNAS, POPE ROBERTS and MASON, cosponsored by Senators VINEHOUT, HOLPERIN, LASSA, TAYLOR and RISSE. Referred to Joint Survey Committee on Tax Exemptions.

replen

1 AN ACT to create 71.98 (2) of the statutes; relating to: adopting federal law as
2 it relates to excluding from an employee's income certain payments from an
3 employer related to medical care.

NO# This bill first applies to taxable years beginning on January 1, 2016

Analysis by the Legislative Reference Bureau

This bill adopts, for state income and franchise tax purposes, a provision in the Internal Revenue Code that relates to exempting from taxation certain payments made by an employer to an employee to reimburse the employee for costs he or she has paid for medical care for the employee's adult child.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 71.98 (2) of the statutes is created to read:
5 71.98 (2) IMPUTED INCOME; EMPLOYER PAYMENTS TO EMPLOYEES FOR MEDICAL CARE.
6 Section 105 (b) of the Internal Revenue Code, as amended to December 31, 2010, and

INS 1-6

ASSEMBLY BILL 213

SECTION 1

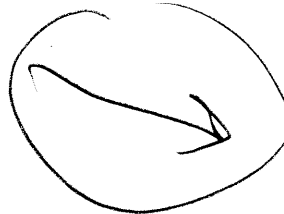
1 related to amounts paid by an employer to an employee to reimburse the employee
2 for costs paid by him or her for medical care for the employee's adult child.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31 this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)

0-NOTE





State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa1507/1
MES.....

ASSEMBLY AMENDMENT,
TO 2011 ASSEMBLY BILL 213

INS 1-6

At the locations indicated, amend the bill as follows:

1. Page 1, line 6: after ~~Section 1004~~ ^{Section 1004} (d) of Public Law 111-152, and
section".

(END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2974/?dn

MES(J):.....

Wlj

Date

Representative Strachota:

As you requested, this bill first applies to taxable years beginning on January 1, 2011. Typically, bills that take effect after August 1 of a year first apply to taxable years beginning on January 1 of the year following the year in which they take effect. This is because the Department of Revenue needs time to prepare and print the tax forms. With regard to this bill, because it will not be enacted until at least October of 2011, the usual initial applicability provision would be January 1, 2012. This drafter's note is meant to alert you that a January 1, 2011, initial applicability provision could be difficult for DOR to administer.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2974/1dn
MES:wlj:ph

September 23, 2011

Representative Strachota:

As you requested, this bill first applies to taxable years beginning on January 1, 2011. Typically, bills that take effect after August 1 of a year first apply to taxable years beginning on January 1 of the year following the year in which they take effect. This is because the Department of Revenue needs time to prepare and print the tax forms. With regard to this bill, because it will not be enacted until at least October 2011, the usual initial applicability provision would be January 1, 2012. This drafter's note is meant to alert you that a January 1, 2011, initial applicability provision could be difficult for DOR to administer.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

Basford, Sarah

From: Moore, Heather

Sent: Friday, September 23, 2011 12:36 PM

To: LRB.Legal

Subject: Draft Review: LRB 11-2974/1 Topic: Mini IRC update; exempt from taxation employer-provided health benefits to adult children of employees

Please Jacket LRB 11-2974/1 for the ASSEMBLY.

9/23/2011

Parisi, Lori

From: Shovers, Marc
Sent: Monday, September 26, 2011 9:56 AM
To: Barman, Mike; Parisi, Lori
Cc: Kahler, Pam
Subject: FW: 2979/1

Please send the jacket for this bill to Sen. Wanggaard and send the jacket for LRB -2974 to Rep. Strachota. Thanks.

Marc

From: Kelly, Scott
Sent: Monday, September 26, 2011 9:20 AM
To: Shovers, Marc
Cc: Moore, Heather
Subject: 2979/1

Marc –

Please jacket /1 for both the Senate and Assembly. We're holding off on the additional language for now.

Sorry for the switch.

Scott

Scott Kelly
Senator Van Wanggaard
21st Senate District
(608)266-1832
scott.kelly@legis.wisconsin.gov